

**THE <sup>1</sup>[KHYBER PAKHTUNKHWA] FINANCE ORDINANCE, 2000.  
<sup>2</sup>[KHYBER PAKHTUNKHWA] ORDINANCE NO. II OF 2000.**

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<sup>1</sup>Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011

<sup>2</sup>Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011

<sup>3</sup>Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011

<sup>4</sup>Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011

**THE <sup>5</sup>[KHYBER PAKHTUNKHWA] FINANCE ORDINANCE, 2000.**  
**<sup>6</sup>[KHYBER PAKHTUNKHWA] ORDINANCE NO.II OF 2000.**

[27<sup>th</sup> June, 2000]

**AN**  
**ORDINANCE**

*to abolish and modify certain taxes, fees and duties  
in the <sup>7</sup>[Khyber Pakhtunkhwa].*

WHEREAS it is expedient to abolish and modify certain taxes, fees and duties in the <sup>8</sup>[Khyber Pakhtunkhwa];

AND WHEREAS, the Provincial Assembly stands suspended in pursuance of the Proclamation of the fourteenth day of October, 1999, and the Provisional Constitution Order No. 1 of 1999;

AND WHEREAS the Governor of the <sup>9</sup>[Khyber Pakhtunkhwa] is satisfied that the circumstances exist which render it necessary to take immediate action;

NOW, THEREFORE, in pursuance of the aforesaid Proclamation and the Provisional constitution Order No. 1 of 1999, read with Provisional Constitution (Amendment) Order No. 9 of 1999, instructions of the Chief Executive and in exercise of all powers enabling him in that behalf, the Governor of the <sup>10</sup>[Khyber Pakhtunkhwa] is pleased to make and promulgate the following Ordinance:

**1. Short title, extent and commencement.**---(1) This Ordinance may be called the <sup>11</sup>[Khyber Pakhtunkhwa] Finance Ordinance, 2000.

(2) It shall extend to the whole of the <sup>12</sup>[Province of the Khyber Pakhtunkhwa].

(3) It shall come into force with effect from the 1<sup>st</sup> day of July, 2000.

**2. Amendment of Act II of 1899.**---In the Stamp Act, 1899 (Act II of 1899), in Schedule I, Article 11A shall be deleted.

**3. Amendment of W.P. Act V of 1958.**---In the West Pakistan Urban Immovable Property Tax Act, 1958 (W.P. Act V of 1958), in the Schedule,-

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<sup>5</sup>Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011

<sup>6</sup>Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011

<sup>7</sup>Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011

<sup>8</sup>Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011

<sup>9</sup>Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011

<sup>10</sup>Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011

<sup>11</sup>Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011

<sup>12</sup>Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011

(i) for Part II the following shall be substituted, namely:

**“PART - II  
COMMERCIAL BUILDINGS AT  
PROVINCIAL HEADQUARTER**

S.No	Category of locality where the property is situated.	Rate of tax per square feet of covered area.		
		Ground Floor	Ist Floor & Basement	Upper Stories.
1.	2.	3.	4.	5.
1.	A	Rs. 10.00	Rs. 7.00	Rs. 5.00
2.	B	Rs. 7.00	Rs. 5.00	Rs. 3.00
3.	C	Rs. 5.00	Rs. 3.00	Rs. 2.00
4.	D	Rs. 3.00	Rs. 2.00	Rs. 1.00

Note:- For the purpose of column 2, the categories ‘A’, ‘B’, ‘C’ and ‘D’ shall be such as respectively notified by Government in the Official Gazettee.”;

(ii) after Part II, as so substituted, the following new part shall be inserted, namely;

**“PART - II A  
COMMERCIAL BUILDINGS LOCATED AT THE PLACES OTHER THAN THE  
PROVINCIAL HEADQUARTER**

S.No	Category.	Rate of tax per square feet of covered areas at Divisional Headquarters.	Rate of tax per square feet of covered areas in the Districts other than the District of Provincial and Divisional Headquarters.
1.	2.	3.	4.
1.	Ground/First Floor.	Rs. 4.00	Rs. 2.00
2.	Basement/Upper Stories.	Rs. 2.00	Rs. 1.00”;

(iii) for Part V the following shall be substituted, namely:

**“PART - V  
INDUSTRIAL BUILDINGS**

Industrial buildings within the limits of rating areas shall, for the purposes of this tax, be assessed at the rate of Rs. 2.50 per square feet of the covered areas of such buildings.”.

**4. Amendment of Schedule of the W.P. Act No. XXXII of 1958.**---In the West Pakistan Motor Vehicles Taxation Act, 1958 (W.P. Act No. XXXII of 1958), the existing Schedule shall be substituted by the Schedule specified in Schedule I& II annexed hereto.

**5. Deletion of section 12 of W.P. Act No. I of 1965.**---In the West Pakistan Finance Act, 1965 (W.P. Act I of 1965), section 12 shall be deleted.

**6. Deletion of section 5 of <sup>13</sup>[Khyber Pakhtunkhwa] Act No. I of 1995.**---In the <sup>14</sup>[Khyber Pakhtunkhwa] Finance Act, 1965 (<sup>15</sup>[Khyber Pakhtunkhwa] Act I of 1995), section 5 shall be deleted.

**7. Deletion of section 10 of <sup>16</sup>[Khyber Pakhtunkhwa] Act No. I of 1996.**---In the <sup>17</sup>[Khyber Pakhtunkhwa] Finance Act, 1965 (<sup>18</sup>[Khyber Pakhtunkhwa] Act I of 1996), section 10 shall be deleted.

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<sup>13</sup>Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011

<sup>14</sup>Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011

<sup>15</sup>Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011

<sup>16</sup>Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011

<sup>17</sup>Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011

<sup>18</sup>Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011

**“SCHEDULE -I  
(See section 4)**

<b>S.No</b>	<b>Category of Motor Vehicles.</b>	<b>Rate of fee.</b>
<b>1.</b>	<b>2.</b>	<b>3.</b>
1.	Motor Cycles/Scooters.	One per cent of the value of vehicle.
2.	Motor Cars, Jeeps, etc., upto 1300 cc engine power.	One per cent of the value of vehicle.
3.	Motor Cars, Jeeps etc., from 1300 cc to 2500 cc, engine power.	Two per cent of the value of vehicle.
4.	Motor Cars, Jeeps etc., of above 2500 cc engine power.	Four per cent of the value of vehicle.
5.	Trucks/Buses/Pick ups.	One per cent of the value of vehicle.
6.	Tractors.	Rs. 1000.00

**“SCHEDULE -II  
(See section 4)**

S.No	Description of motor vehicles.	Annual rate of tax.
1.	2.	3.
1.	Motor cycle/Scooter.	Rs. 1000.00 for life time.
2.	Trucks/Trailors/Delivery Vans used for the transport or haulage of goods or materials:-	
(a)	vehicles not exceeding 1250 K.G in unladen weight;	Rs. 500.00
(b)	vehicles with maximum laden capacity upto 2030 KG;	Rs. 800.00
(c)	vehicles with maximum laden capacity exceeding 2030 KG but not exceeding 4060 KG;	Rs. 820.00
(d)	vehicles with maximum laden capacity exceeding 4060 KG but not exceeding 6090 KG;	Rs. 1200.00
(e)	vehicles with maximum laden capacity exceeding 6090 KG but not exceeding 8120 KG;	Rs. 2000.00
(f)	vehicles with maximum laden capacity exceeding 8120 KG but not exceeding 12000 KG;	Rs. 4000.00
(g)	vehicles with long trailors or other vehicles with maximum laden capacity exceeding 12000 KG but not exceeding 16000 KG; and	Rs. 6000.00
(h)	vehicles with long trailors or other vehicles with maximum laden capacity exceeding 16000 KG.	Rs. 8000.00
3.	Vehicles plying for hire and ordinarily used for the	

transport of passengers:

- |       |   |                         |
|-------|---|-------------------------|
| (a)   | mechanically propelled tricycle/rickshaw with seating capacity of not more than three persons;  | Rs. 400.00              |
| (b)   | other vehicles with seating capacity of --  |                         |
| (i)   | Not more than 4 persons;  | Rs. 520.00              |
| (ii)  | more than 4, but not more than 6 persons; and   | Rs. 652.00              |
| (iii) | more than 6 persons, plying on A routes;  | Rs. 180.00<br>per seat. |
| (c)   | motor vehicles with seating capacity of more than 6 but not more than 20 persons, plying exclusively within the limits of Corporation/Municipality or Cantonment;   | Rs. 160.00<br>per seat. |
| (d)   | motor vehicles with seating capacity of more than 6 but not more than 20 persons plying exclusively within the limits of Corporation, Municipality or Cantonment or partly within and partly outside such limits with sixty per cent of the total length of the route falling within the limits of a Corporation, Municipality or Cantonment. | Rs. 100.00<br>per seat. |
4. Motor vehicles (Private Motor Cars/ Jeeps, etc.) other than those mentioned above and having---
- |       |  |             |
|-------|--|-------------|
| (a)   | seating capacity of not more than 3 persons;                   | Rs. 500.00  |
| (b)   | seating capacity of more than 3 but not more than 6 persons-   |             |
| (i)   | with engine power not exceeding 1000 cc;                       | Rs. 500.00  |
| (ii)  | with engine power exceeding 1000 cc but not exceeding 1300 cc; | Rs. 1000.00 |
| (iii) | with engine power exceeding 1300 cc but not exceeding 1500 cc; | Rs. 1800.00 |

- |      |   |                         |
|------|---|-------------------------|
| (iv) | a) with engine power exceeding 1500 cc but not exceeding 2500 cc; | Rs. 2500.00             |
|      | b) Luxury Vehicles  |                         |
| (v)  | with engine power exceeding 2500 cc; and                          | Rs. 5000.00             |
| (c)  | seating capacity of more than 6 persons.                          | Rs. 800.00<br>per seat. |
| 5.   | All Tractors with or without trailers.                            | Rs. 600.00              |

Peshawar,  
dated the  
26<sup>th</sup> June, 2000.

**(LT. GEN. (RTD) MUHAMMAD SHAFIQ KHAN)**  
Governor of the <sup>19</sup>[Khyber Pakhtunkhwa]

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<sup>19</sup>Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011